

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Attachment
Sequence No. **835**

▶ Go to www.irs.gov/Form8835 for instructions and the latest information.

Name(s) shown on return

Identifying number

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (\$)	(c) Column (a) × Column (b)	
Electricity produced at qualified facilities using:				
1a Wind	1a	0.025		
b Closed-loop biomass	1b	0.025		
c Geothermal	1c	0.025		
d Add column (c) of lines 1a through 1c and enter here (see instructions)				1d
2a Open-loop biomass	2a	0.013		
b Reserved for future use	2b			
c Landfill gas	2c	0.013		
d Trash	2d	0.013		
e Hydropower	2e	0.013		
f Marine and hydrokinetic renewables	2f	0.013		
g Add column (c) of lines 2a through 2f and enter here (see instructions)				2g
3 Add lines 1d and 2g				3
4 Phaseout adjustment (see instructions)		\$	×	4
5 Subtract line 4 from line 3				5
Refined coal produced at a qualified refined coal production facility				
6 Tons produced and sold (see instructions)			× \$7.301	6
7 Phaseout adjustment (see instructions)		\$	×	7
8 Subtract line 7 from line 6				8
9 Reserved for future use				9
Indian coal produced at a qualified Indian coal production facility				
10 Tons produced and sold (see instructions)			× \$2.570	10
11 Credit before reduction. Add lines 5, 8, and 10				11
Reduction for government grants, subsidized financing, and other credits				
12 Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)				12
13 Total of additions to the capital account for the project for this and all prior tax years				13
14 Divide line 12 by line 13. Show as a decimal carried to at least 4 places				14
15 Multiply line 11 by the smaller of 1/2 or line 14				15
16 Subtract line 15 from line 11				16
17a Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017				17a
b Multiply line 17a by 20% (0.20)				17b
c Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018, 2020, or 2021				17c
d Multiply line 17c by 40% (0.40)				17d
e Enter the amount from line 16 applicable to wind facilities the construction of which began during 2019				17e
f Multiply line 17e by 60% (0.60)				17f
g Add lines 17b, 17d, and 17f				17g
18 Subtract line 17g from line 16				18
19 Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				19
20 Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)				20
21 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				21
22 Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f				22